

Amendments to the Specification

Please replace the paragraph beginning on page 2, line 22, with the following rewritten paragraph:

Examples of impact resistance absorption members used in the impact resistant structure of a helicopter and the impact resistant structure for general industrial purpose are disclosed in Japanese Patent Laid-Open Publications No.2002-286066, No.2002-36413, No.2002-153169, No.2002-192432, and USP No.5746537, such as an example using axial compression energy absorption of a light weight fiber reinforced composite material tube, and an example that a foaming material is filled up in all sections for energy absorption improvement.